IN THE UNITED STATES DISTRICT COURT FOR THE MIDDLE DISTRICT OF ALABAMA SOUTHERN DIVISION

CLAUDE GENE LEE, SR.,)	
Plaintiff,)	
vs.)	CASE NO. 1:06-CV-874-MHT
WESTPOINT HOME, INC.,)	
Defendant.)	

CORPORATE/CONFLICT DISCLOSURE STATEMENT

In accordance with the order of this Court, the undersigned party to the above-captioned matter does hereby make the following disclosure concerning parent companies, subsidiaries, affiliates, partnership, joint ventures, debtor, creditors' committee, or other entities reportable under the provisions of the Middle District of Alabama's General Order No. 3047:

The following entities are hereby reported:

WestPoint International is the parent company of Defendant WestPoint Home, Inc. American Real Estate Partners, LP International, which has issued shares or debt securities to the public, is the parent company of WestPoint International.

Respectfully submitted this 12th day of March, 2007.

/s/ Kelly F. Pate
One of the Attorneys for Defendant WestPoint
Home, Inc.

CERTIFICATE OF SERVICE

I certify that I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system which will send notification of such filing and/or that a copy of the foregoing has been served upon the following by United States Mail, properly addressed and postage prepaid to the following:

Richard E. Crum, Esq. M. Russ Goodman, Esq. Cobb, Shealy, Crum, Derrick & Pike, P.A. 206 North Lena Street Dothan, AL 36303

This the 12th day of March, 2007.

s/ Kelly F. Pate
Of Counsel

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